

forming a silicon nitride layer on said first buffer layer;  
forming a second buffer layer on said silicon nitride layer; and  
forming a second oxide layer on said second buffer layer.

21. (Added) The method according to claim 20, wherein said first oxide layer is formed by introducing silane gas and nitrogen oxide gas.

22. (Added) The method according to claim 20, wherein said first buffer layer is silicon oxynitride (SiON) layer.

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23. (Added) The method according to claim 22, wherein said first buffer layer is formed by introducing silane ( $\text{SiH}_4$ ), nitrogen oxide ( $\text{N}_2\text{O}$ ) and ammonia ( $\text{NH}_3$ ) gas.

24. (Added) The method according to claim 20, wherein said silicon nitride layer is formed by introducing silane ( $\text{SiH}_4$ ) and ammonia ( $\text{NH}_3$ ) gas.

25. (Added) The method according to claim 20, wherein said second buffer layer is silicon oxynitride (SiON) layer.

26. (Added) The method according to claim 25, wherein said second buffer layer is formed by introducing silane ( $\text{SiH}_4$ ), nitrogen oxide ( $\text{N}_2\text{O}$ ) and ammonia ( $\text{NH}_3$ ) gas.

27. (Added) The method according to claim 20, wherein said second oxide layer is formed by introducing silane ( $\text{SiH}_4$ ) gas and nitrogen oxide ( $\text{N}_2\text{O}$ ) gas.

28. (Added) The method according to claim 20, wherein said oxide-nitride-oxide structure is formed in one wafer.